

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Polinsky
DOCKET NO.: 05-01239.001-R-1
PARCEL NO.: 16-23-203-027

The parties of record before the Property Tax Appeal Board are Mark Polinsky, the appellant, by attorney Mendy Pozin, Northbrook Illinois; and the Lake County Board of Review.

The subject property consists of a two-story brick and frame dwelling containing 7,537 square feet of living area that was built in 1930. Features include a partial unfinished basement, central air conditioning, three fireplaces, and a 748 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis detailing three suggested comparables located from three to nine blocks from the subject. The properties consist of brick or stucco two-story dwellings that were built from 1913 to 1920. Two comparables have central air conditioning. All the comparables have at least one fireplace and garages ranging in size from 506 to 1,590 square feet. The dwellings range in size from 6,856 to 7,686 square feet of living area and have improvement assessments ranging from \$231,433 to \$295,567 or from \$31.85 to \$38.46 per square foot of living area. The subject property has an improvement assessment of \$380,593 or \$50.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$805,844 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and spreadsheets detailing nine comparables. All but one of the comparables are located in subject's assessment neighborhood as defined by the local assessor. However, their proximate location in relationship to

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	425,251
IMPR.:	\$	380,593
TOTAL:	\$	805,844

Subject only to the State multiplier as applicable.

the subject was not disclosed. They consist of two-story frame, masonry, or frame and masonry dwellings that were constructed from 1898 to 1949. Four comparables have unfinished basements, four comparables have finished basement area, and one comparable does not have a basement. Eight comparables contain central air conditioning and all the comparables have at least two fireplaces. All the comparables have attached garages ranging in size from 506 to 1,182 square feet. The dwellings range in size from 6,279 to 7,557 square feet of living area and have improvement assessments ranging from \$322,871 to \$444,483 or from \$48.04 to \$58.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a map depicting the proximate location of both parties' comparables in relationship to the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden of proof and no reduction is warranted.

The parties submitted twelve assessment comparables for the Board's consideration. The Board placed less weight on seven of the comparables submitted by the board of review. Notwithstanding that comparables 2, 3, 8, and 9 are dissimilar in size when compared to the subject and comparable 1 does not have a basement, the Property Tax Appeal Board finds five comparables are not located in close proximity to the subject. The Board finds the remaining five comparables, the appellant's comparables and board of review comparables 4 and 7, to be most representative of the subject in varying degrees in terms of age, size, design, location and amenities. These comparables have wide ranging improvement assessments from \$231,433 to \$444,483 or \$31.85 and \$58.82 per square foot of living area. The subject property has an improvement assessment of \$380,593 or \$50.50 per square foot of living area, which falls within the range of the most similar comparables contained in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

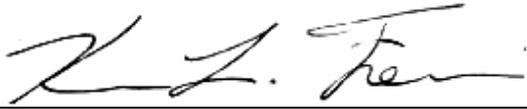
The constitutional provision for uniformity of taxation and valuation does not require a mathematical exactitude. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.